



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: TWO RIVERS WATER & LIGHT UTILITY

---

Principal Office: 1717 E PARK STREET  
P.O. BOX 87  
TWO RIVERS, WI 54241-0087

---

For the Year Ended: DECEMBER 31, 1999

---

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
<b>ELECTRIC OPERATING SECTION</b>	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service	E-06
Accumulated Provision for Depreciation - Electric	E-08
Transmission and Distribution Lines	E-10
Rural Line Customers	E-11
Monthly Peak Demand and Energy Usage	E-12
Electric Energy Account	E-13
Sales of Electricity by Rate Schedule	E-14
Purchased Power Statistics	E-16
Production Statistics Totals	E-17
Production Statistics	E-18
Internal Combustion Generation Plants	E-19
Steam Production Plants	E-19
Hydraulic Generating Plants	E-21
Substation Equipment	E-23
Electric Distribution Meters & Line Transformers	E-24
Street Lighting Equipment	E-25
Electric Operating Section Footnotes	E-26

---

**IDENTIFICATION AND OWNERSHIP**

---

**Exact Utility Name:** TWO RIVERS WATER & LIGHT UTILITY**Utility Address:** 1717 E PARK STREET

P.O. BOX 87

TWO RIVERS, WI 54241-0087

**When was utility organized?** 7/1/1901**Report any change in name:****Effective Date:****Utility Web Site:**

---

**Utility employee in charge of correspondence concerning this report:**

---

**Name:** MS JANE E KAMINSKY**Title:** CUSTOMER SERVICE SUPERVISOR**Office Address:**

1717 E PARK STREET

P.O. BOX 87

TWO RIVERS, WI 54241

**Telephone:** (920) 793 - 5549**Fax Number:** (920) 793 - 5512**E-mail Address:** JKAMINSKY@WPPISYS.ORG

---

**Individual or firm, if other than utility employee, preparing this report:**

---

**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

---

**President, chairman, or head of utility commission/board or committee:**

---

**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

---

**Are records of utility audited by individuals or firms, other than utility employee?** YES

---

**IDENTIFICATION AND OWNERSHIP**

---

---

**Individual or firm, if other than utility employee, auditing utility records:**

---

**Name:** JONET & FOUNTAIN**Title:****Office Address:** JONET & FOUNTAIN

200 SOUTH WASHINGTON STREET

P.O. BOX 1000

GREEN BAY, WI 54305-1000

**Telephone:** (920) 435 - 4361**Fax Number:** (920) 435 - 8227**E-mail Address:****Date of most recent audit report:** 4/2/1999**Period covered by most recent audit:** YEAR ENDING DECEMBER 31, 1998

---

**Names and titles of utility management including manager or superintendent:**

---

**Name:** MR ANTHONY D ROACH**Title:** ADMINISTRATIVE SERVICES/FINANCE DIRECTOR**Office Address:**

1717 E PARK STREET

P.O. BOX 87

TWO RIVERS, WI 54241

**Telephone:** (920) 793 - 5525**Fax Number:** (920) 793 - 5563**E-mail Address:** TROACH@WPPISSYS.ORG

---

**Name:** MR GREGORY E BUCKLEY**Title:** CITY MANAGER**Office Address:**

1717 E PARK STREET

P.O. BOX 87

TWO RIVERS, WI 54241

**Telephone:** (920) 793 - 5532**Fax Number:** (920) 793 - 5563**E-mail Address:** GBUCKLEY@WPPISSYS.ORG

---

**Name:** MR WILLIAM CT PAPPATHOPOULOS**Title:** UTILITIES DIRECTOR**Office Address:**

1415 LAKE STREET

P.O. BOX 87

TWO RIVERS, WI 54241

**Telephone:** (920) 793 - 5550**Fax Number:** (920) 793 - 5560**E-mail Address:** WPAPPATHOPOULOS@WPPISSYS.ORG

---

**Name of utility commission/committee:**

---

---

**Names of members of utility commission/committee:**

---

MR TIMOTHY K O'HEARN, CHAIRMAN, PUB UTIL COMMITTEE

---

**Is sewer service rendered by the utility?** NO

---

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility,**

---

## IDENTIFICATION AND OWNERSHIP

---

as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?      NO

---

Provide the following information regarding the provider(s) of contract services:

---

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

---

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	6,298,476	6,412,216	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	5,358,407	5,273,081	<b>2</b>
Depreciation Expense (403)	376,721	362,470	<b>3</b>
Amortization Expense (404-407)	9,611	9,612	<b>4</b>
Taxes (408)	364,298	369,823	<b>5</b>
<b>Total Operating Expenses</b>	<b>6,109,037</b>	<b>6,014,986</b>	
<b>Net Operating Income</b>	<b>189,439</b>	<b>397,230</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>189,439</b>	<b>397,230</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	25,777	20,582	<b>7</b>
Income from Nonutility Operations (417)	(898)	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	0	0	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>24,879</b>	<b>20,582</b>	
<b>Total Income</b>	<b>214,318</b>	<b>417,812</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	1,081	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>1,081</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>213,237</b>	<b>417,812</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	<b>14</b>
Amortization of Debt Discount and Expense (428)	0	0	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	1,101	1,225	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>19</b>
<b>Total Interest Charges</b>	<b>1,101</b>	<b>1,225</b>	
<b>Net Income</b>	<b>212,136</b>	<b>416,587</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,627,432	6,224,828	<b>20</b>
Balance Transferred from Income (433)	212,136	416,587	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	17,969	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	15,843	13,983	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>6,805,756</b>	<b>6,627,432</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
FIBER OPTIC SYSTEM	(898)	3
<b>Total (Acct. 417):</b>	(898)	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
NONE		5
<b>Total (Acct. 419):</b>	0	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
MEUW LEGISLATIVE ACTIVITY (GENERAL & SPECIAL ASSESSMENT DUES)	1,081	8
<b>Total (Acct. 426):</b>	1,081	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
TRANSFER OF FUNDS FROM ACCT. 6-186 PER JERRY ALBRECHT	17,965	10
ROUNDING	4	11
<b>Total (Acct. 435)--Debit:</b>	17,969	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
DONATIONS TO CITY	15,843	13
<b>Total (Acct. 439)--Debit:</b>	15,843	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	119,349	26,961			<b>146,310</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll	72,270	11,731			<b>84,001</b>	<b>3</b>
Materials	2,028	2,747			<b>4,775</b>	<b>4</b>
Taxes	5,529	898			<b>6,427</b>	<b>5</b>
<b>Other (list by major classes):</b>						
PENSION	9,323	1,513			<b>10,836</b>	<b>6</b>
TRUCKS	30	3,058			<b>3,088</b>	<b>7</b>
HEALTH INSURANCE	9,646	1,760			<b>11,406</b>	<b>8</b>
<b>Total costs and expenses</b>	<b>98,826</b>	<b>21,707</b>	<b>0</b>	<b>0</b>	<b>120,533</b>	
<b>Net income (or loss)</b>	<b>20,523</b>	<b>5,254</b>	<b>0</b>	<b>0</b>	<b>25,777</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	1,374,501	4,923,975	0	0	<b>6,298,476</b>	<b>1</b>
Less: interdepartmental sales	28,041	29,216	0	0	<b>57,257</b>	<b>2</b>
Less: interdepartmental rents	0	7,925	0	0	<b>7,925</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	1,762	4,706			<b>6,468</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE	0	0			<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,344,698</b>	<b>4,882,128</b>	<b>0</b>	<b>0</b>	<b>6,226,826</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	0	577,646	<b>577,646</b>	<b>1</b>
Electric operating expenses	0	601,499	<b>601,499</b>	<b>2</b>
Gas operating expenses	0	0	<b>0</b>	<b>3</b>
Heating operating expenses	0	0	<b>0</b>	<b>4</b>
Sewer operating expenses	0	0	<b>0</b>	<b>5</b>
Merchandising and jobbing	0	112,670	<b>112,670</b>	<b>6</b>
Other nonutility expenses	0	0	<b>0</b>	<b>7</b>
Water utility plant accounts	0	8,330	<b>8,330</b>	<b>8</b>
Electric utility plant accounts	0	111,763	<b>111,763</b>	<b>9</b>
Gas utility plant accounts	0	0	<b>0</b>	<b>10</b>
Heating utility plant accounts	0	0	<b>0</b>	<b>11</b>
Sewer utility plant accounts	0	0	<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant	0	893	<b>893</b>	<b>13</b>
Accum. prov. for depreciation of electric plant	0	26,610	<b>26,610</b>	<b>14</b>
Accum. prov. for depreciation of gas plant	0	0	<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant	0	0	<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant	0	0	<b>0</b>	<b>17</b>
Clearing accounts	1,501,533	(1,501,533)	<b>0</b>	<b>18</b>
All other accounts	0	62,122	<b>62,122</b>	<b>19</b>
<b>Total Payroll</b>	<b>1,501,533</b>	<b>0</b>	<b>1,501,533</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	14,907,713	14,345,338	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,372,895	6,011,994	<b>2</b>
<b>Net Utility Plant</b>	<b>8,534,818</b>	<b>8,333,344</b>	
Utility Plant Acquisition Adjustments (117-118)	0	0	<b>3</b>
Other Utility Plant Adjustments (119)	0	0	<b>4</b>
<b>Total Net Utility Plant</b>	<b>8,534,818</b>	<b>8,333,344</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	263,153	0	<b>5</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>6</b>
<b>Net Nonutility Property</b>	<b>263,153</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>7</b>
Other Investments (124)	0	0	<b>8</b>
Special Funds (125-128)	0	0	<b>9</b>
<b>Total Other Property and Investments</b>	<b>263,153</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	633,354	564,020	<b>10</b>
Special Deposits (132-134)	0	0	<b>11</b>
Working Funds (135)	50	50	<b>12</b>
Temporary Cash Investments (136)	0	0	<b>13</b>
Notes Receivable (141)	0	0	<b>14</b>
Customer Accounts Receivable (142)	317,483	285,906	<b>15</b>
Other Accounts Receivable (143)	101,826	13,463	<b>16</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>17</b>
Receivables from Municipality (145)	2,643	3,156	<b>18</b>
Materials and Supplies (151-163)	712,826	639,091	<b>19</b>
Prepayments (165)	602	602	<b>20</b>
Interest and Dividends Receivable (171)	0	0	<b>21</b>
Accrued Utility Revenues (173)	0	0	<b>22</b>
Miscellaneous Current and Accrued Assets (174)	0	0	<b>23</b>
<b>Total Current and Accrued Assets</b>	<b>1,768,784</b>	<b>1,506,288</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>24</b>
Other Deferred Debits (182-186)	0	28,936	<b>25</b>
<b>Total Deferred Debits</b>	<b>0</b>	<b>28,936</b>	
<b>Total Assets and Other Debits</b>	<b>10,566,755</b>	<b>9,868,568</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	730,731	467,578	<b>26</b>
Appropriated Earned Surplus (215)	0	0	<b>27</b>
Unappropriated Earned Surplus (216)	6,805,756	6,627,432	<b>28</b>
<b>Total Proprietary Capital</b>	<b>7,536,487</b>	<b>7,095,010</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	0	0	<b>29</b>
Advances from Municipality (223)	0	0	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	425,517	371,069	<b>33</b>
Payables to Municipality (233)	0	0	<b>34</b>
Customer Deposits (235)	20,512	21,590	<b>35</b>
Taxes Accrued (236)	0	0	<b>36</b>
Interest Accrued (237)	2,963	2,775	<b>37</b>
Matured Long-Term Debt (239)	0	0	<b>38</b>
Matured Interest (240)	0	0	<b>39</b>
Tax Collections Payable (241)	0	0	<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	35,025	32,875	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>484,017</b>	<b>428,309</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)	180,290	25,792	<b>43</b>
Other Deferred Credits (253)	0	0	<b>44</b>
<b>Total Deferred Credits</b>	<b>180,290</b>	<b>25,792</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	<b>45</b>
Injuries and Damages Reserve (262)	0	0	<b>46</b>
Pensions and Benefits Reserve (263)	0	0	<b>47</b>
Miscellaneous Operating Reserves (265)	0	0	<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	2,365,961	2,319,457	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>10,566,755</b>	<b>9,868,568</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	7,434,669	0	0	7,473,044	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)					<b>7</b>
<b>Total Utility Plant</b>	<b>7,434,669</b>	<b>0</b>	<b>0</b>	<b>7,473,044</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,623,735	0	0	3,749,160	<b>8</b>
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					<b>9</b>
Accumulated Provision for Depreciation of Property Held for Future Use (113)					<b>10</b>
Accumulated Provision for Amortization of Utility Plant in Service (114)					<b>11</b>
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					<b>12</b>
Accumulated Provision for Amortization of Property Held for Future Use (116)					<b>13</b>
<b>Total Accumulated Provision</b>	<b>2,623,735</b>	<b>0</b>	<b>0</b>	<b>3,749,160</b>	
<b>Net Utility Plant</b>	<b>4,810,934</b>	<b>0</b>	<b>0</b>	<b>3,723,884</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	2,480,669	3,531,325			<b>6,011,994</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	144,081	232,640			<b>376,721</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	0				<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
TRANSPORTATION	24,667	38,966			<b>63,633</b>	<b>9</b>
Salvage	2,592	6,711			<b>9,303</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>171,340</b>	<b>278,317</b>	<b>0</b>	<b>0</b>	<b>449,657</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	27,211	26,416			<b>53,627</b>	<b>15</b>
Cost of removal	1,063	34,066			<b>35,129</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>28,274</b>	<b>60,482</b>	<b>0</b>	<b>0</b>	<b>88,756</b>	<b>19</b>
<b>Balance End of Year</b>	<b>2,623,735</b>	<b>3,749,160</b>	<b>0</b>	<b>0</b>	<b>6,372,895</b>	<b>20</b>
						<b>21</b>
						<b>22</b>



**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
FIBER OPTIC SYSTEM	0	263,153		263,153	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>263,153</b>	<b>0</b>	<b>263,153</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>263,153</b>	<b>0</b>	<b>263,153</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<b>0</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
<b>Total accounts written off</b>	<b>0</b>	
<b>Balance end of year</b>	<b>0</b>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			599,124		599,124	518,361	3
<b>Total Electric Utility</b>					<b>599,124</b>	<b>518,361</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	599,124	518,361	1
Water utility (154)	113,702	120,730	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>712,826</b>	<b>639,091</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE	0	0	0	1
<b>Total</b>			<b>0</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	467,578	1
<b>Changes during year (explain):</b>		
DONATION OF FIBER OPTIC SYSTEM FROM CITY TO ELECTRIC UTILITY	263,153	2
<b>Balance end of year</b>	<b>730,731</b>	

**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0    1

**Net amount of bonds outstanding December 31:**       0

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	170,769	2
Charged electric department expense	193,529	3
Charged sewer department expense	8,978	4
<b>Other (explain):</b>		
NONE	0	5
<b>Total Accruals and other credits</b>	<b>373,276</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	297,539	6
Social Security taxes	67,737	7
PSC Remainder Assessment	8,000	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>373,276</b>	
<b>Balance end of year</b>	<b>0</b>	



**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

<b>Description of Issue (a)</b>	<b>Interest Accrued Balance First of Year (b)</b>	<b>Interest Accrued During Year (c)</b>	<b>Interest Paid During Year (d)</b>	<b>Interest Accrued Balance End of Year (e)</b>	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
CUSTOMER DEPOSITS	2,775	1,101	913	2,963	4
<b>Subtotal</b>	<b>2,775</b>	<b>1,101</b>	<b>913</b>	<b>2,963</b>	
<b>Total</b>	<b>2,775</b>	<b>1,101</b>	<b>913</b>	<b>2,963</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,122,745	196,712	0	0	0	2,319,457	1
<b>Add credits during year:</b>							
For Services	7,810	30,911				38,721	2
For Mains	6,224					6,224	3
<b>Other (specify):</b>							
WATER METERS	1,559					1,559	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>2,138,338</b>	<b>227,623</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,365,961</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	703,653					703,653	6

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE	0	2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
NONE	0	3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE	0	4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE	0	5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE	0	6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE	0	7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE	0	8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	60,490	9
Electric	256,993	10
Sewer (Regulated)	0	11
<b>Other (specify):</b>		
NONE	0	12
<b>Total (Acct. 142):</b>	<b>317,483</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	13
Merchandising, jobbing and contract work	101,826	14
<b>Other (specify):</b>		
NONE	0	15
<b>Total (Acct. 143):</b>	<b>101,826</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Receivables from Municipality (145):</b>		
DUE FROM TAX FUND	2,643	16
<b>Total (Acct. 145):</b>	<b>2,643</b>	
<b>Prepayments (165):</b>		
CUSTOMER PREPAYMENTS	602	17
<b>Total (Acct. 165):</b>	<b>602</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE	0	19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE	0	20
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE	0	21
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE	0	22
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE	0	23
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
NONE	0	24
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	7,345,551	7,280,974	0	0	<b>14,626,525</b>	<b>1</b>
Materials and Supplies	117,216	558,742	0	0	<b>675,958</b>	<b>2</b>
<b>Other (specify):</b>						
NONE	0	0	0	0	<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	2,552,202	3,640,242	0	0	<b>6,192,444</b>	<b>4</b>
Customer Advances for Construction	0	180,290	0	0	<b>180,290</b>	<b>5</b>
Contributions in Aid of Construction	2,130,541	212,167	0	0	<b>2,342,708</b>	<b>6</b>
<b>Other (specify):</b>						
NONE	0	0	0	0	<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>2,780,024</b>	<b>3,807,017</b>	<b>0</b>	<b>0</b>	<b>6,587,041</b>	
Net Operating Income	49,861	139,578	0	0	<b>189,439</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>1.79%</b>	<b>3.67%</b>	<b>N/A</b>	<b>N/A</b>	<b>2.88%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	599,154	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	6,716,594	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>7,315,748</b>	
<b>Net Income</b>		
Net Income	212,136	5
<b>Percent Return on Proprietary Capital</b>	<b>2.90%</b>	

## IMPORTANT CHANGES DURING THE YEAR

### Report changes of any of the following types:

---

#### 1. Acquisitions.

During 1999, the City of Two Rivers and the Two Rivers School District reached an agreement where the City under the lawful exercise of its powers has arranged for the installation of certain aerial cable consistent with the terms, provisions, and specifications of the City's specifications as issued by the City of Two Rivers Water & Light Department. The Two Rivers School District reimbursed the City in the total amount of \$263,153 for the installation of this fiber optic system. Presently, the existing fiber runs between the Two Rivers School District's high school, middle school and 3 grade schools. Along the way, the fiber is also run into the valve house of our southside water tower, our main operating building and our 39th Street Reservoir's pump house. This approximately 7 mile system will be sufficient to meet about half of our planned total need for broadband communications media for linking our electric and water utility facilities throughout the City. The utility also plans to install the balance of the fiber system which would be necessary to support the SCADA requirements of the electric utility at such time as those SCADA facilities are installed. At this time, such installation is at least several years in the future.

It should be noted that unless one or more other opportunities to have more of our long term fiber needs met under arrangements similar to those we have with the school district, the balance of the system will be built as part of the electric utility's future SCADA system and paid for by the electric utility.

Present plans call for the fiber system (or spurs from it) to eventually run through or into the Columbus Street Substation, the Lakeshore Substation (which is presently passed by the existing system), the West River Substation, the Picnic Hill water tower and a number of regulator banks, recloser installations and motorized switch locations on our electric distribution system. It is also likely that the system will be extended to the location of a possible new high school on the outskirts of town if a referendum for the new school is passed. It is expected that any extension to service a new school facility would be made under arrangements similar to those which enabled the construction of the present fiber system.

It should be noted that the present fiber system construction contract covered by PSC Docket 5990-CE-101 was completed in December 1999 and is presently being used by the Two Rivers School District. The utility plans to convert our Water Department's SCADA communications links to the southside water tower and the 39th Street Reservoir over to the presently existing fiber system at those locations later in 2000. It should be noted that under the terms of our agreement with the school district, the school system does not make payments for the use of the 24 fibers which are dedicated to their use.

While we do not know at this time what the future may bring, our plans for the 72 fibers not dedicated to the school system's use include use for electric and water utility SCADA purposes, off-premise telephone extension service from the City's internal telephone system to utility facilities on the SCADA systems and possible data and/or voice communication links between other municipal facilities (e.g. sewer lift stations, remotely located City department's operating buildings, etc.).

While we have not made any efforts to market use of our fiber to outside customers, we presently are responding to an inquiry which has been made by a firm contemplating offering local telephone service within the City. They are asking us to consider leasing them "dark" fiber, and we are exploring the possibility that they might be willing to enter into an agreement similar to that which we have with the school district for further expansion of our electric utility's fiber system where it would be mutually advantageous.

---

## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

---

**2. Leaseholder changes.**

---

**3. Extensions of service.**

---

**4. Estimated changes in revenues due to rate changes.**

During 2000, the Two Rivers Water Utility will be filing another simplified rate increase pursuant to the requirements as established by the PSC. Presently, we are planning to have these new rates go into effect for all service rendered on and after July 1, 2000.

Also, after review of the final submission of the 1999 Public Service Commission Annual Report, the Two Rivers Electric Utility may be filing for a formal rate increase.

---

**5. Obligations incurred or assumed, excluding commercial paper.**

---

**6. Formal proceedings with the Public Service Commission.**

---

**7. Any additional matters.**

---



---

## FINANCIAL SECTION FOOTNOTES

---

### Income Statement Account Details (Page F-02)

Income from Non-Utility Operations (417): Per our conversations with Mary Kettle regarding the proper accounting for the Fiber Optic System which was donated from the municipality to the electric utility, we have followed Clarence Mougins' suggested accounting for sales of bottle water format. That is, all revenues and expenses related to the fiber optic activity will be accounted for in 417, Income from Non-Utility Operations. Per the PSC, this was the cleanest way to account for the fiber optic activity since neither the water nor the electric utilities are currently using this equipment in the provision of utility service. As the water and electric utilities start using this equipment, those utilities' allocable share of the costs will be allocated above the line to the appropriate operating and maintenance accounts.

Other Income Deductions (426): To properly account for the Electric Utility general and special assessment dues for the MEUW, 15.1% of the total is recorded in this account while 84.9% is accounted for in 930.

Miscellaneous Debits to Surplus (435): On June 11, 1999, I contacted Jerry Albrecht of the PSC regarding an inquiry of line item in our 1998 PSC Annual Report which was initiated by the Water & Light Department regarding the \$17,965 showing up as a Deferred Debit/Purchased Power Refund (186). After speaking to Mr. Albrecht, since he said he was not an accountant, he would refer this matter to Elaine Engelke. Later that day, I received a phone call from Bruce Manthey (after he discussed this matter with Ms. Engelke) and we discussed the issues concerning the monies in this account and what to do to correct this line item. After assuring Mr. Manthey that these dollars had nothing to do with a deferred debit to be used as a purchased power refund, but was instead a journal entry completed in December of 1996 to reconcile accounts receivable which was made by a former accountant of the City that were placed in the wrong account. At that time, there were some problems with the proper distributions, but since that time they have been corrected. These dollars were carried through each year until the time when these questions arose and at that time, I assumed that we were waiting for an order to refund to our customers a dollar amount through the power cost adjustment clause factor. Per Bruce Manthey and Elaine Engelke on the afternoon of Friday, June 11, 1999, I should transfer the \$17,965 in the 186 account with a journal entry to miscellaneous debits to surplus. They also told me that at year end, there would be a balance should in the 435 account and that I should footnote this account on the effect page in the 1999 PSC Report. Mr. Manthey told me to footnote exactly what I told him over the phone about the reconciling journal and the date of our phone conversation.

This account also includes an adjustment for rounding the PSC report for \$4 that includes rounding issues for beginning Unappropriated Earned Surplus (Beginning of Year) which is reported as \$6,627,432 when the City of Two Rivers Trial Balance shows a total of \$6,627,427 [that portion for \$5] and rounding for this year's report for -\$1. By making the rounding adjustment here, it keeps all of our line item trial balance totals equal to the totals shown in the PSC Report.

---

---

## FINANCIAL SECTION FOOTNOTES

---

### Net Nonutility Property (Accts. 121 & 122) (Page F-09)

The accounting for this fiber optic system was discussed with Mary Kettle and Clarence Mougouin of the PSC. In order to record the donation of the fiber optic equipment from the municipality to the electric utility a debit was made to Non-Utility Property and a credit was made to Capital Paid in by Municipality. Since this fiber system is presently being used only by the Two Rivers School District it is considered non-utility property and neither the water nor the electric utilities are currently using this equipment in the provision of utility service.

---

### Identification and Ownership - Contacts (Page iv)

December 29, 2000

Ms. Jane E. Kaminsky, Customer Service Supervisor  
Two Rivers Water & Light Utility  
1717 East Park Street  
P.O. Box 87  
Two Rivers, WI 54241-0087

1999 Analytical Review DWCCA-5990-ELE

Dear Ms. Kaminsky:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues.

You did a very thorough job of completing your annual report. We noted your comments about problems with the Substation schedule, Page E-23, and have forwarded them to the WEGS program designer. Thank you for your attention to detail.

Thank you for your efforts in preparing your 1999 annual report. We are closing the review of your 1999 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\no prob CEM.doc

cc: Mr. Timothy K. O'Hearn, Chairman

---

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,364,730	1
<b>Total Sales of Water</b>	<b>1,364,730</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	2,963	2
Miscellaneous Service Revenues (471)	339	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	6,469	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>9,771</b>	
<b>Total Operating Revenues</b>	<b>1,374,501</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	7,231	8
Pumping Expenses (620-633)	72,513	9
Water Treatment Expenses (640-652)	375,739	10
Transmission and Distribution Expenses (660-678)	237,381	11
Customer Accounts Expenses (901-905)	60,528	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	256,398	14
<b>Total Operation and Maintenance Expenses</b>	<b>1,009,790</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	144,081	15
Amortization Expense (404-407)	0	16
Taxes (408)	170,769	17
<b>Total Other Operating Expenses</b>	<b>314,850</b>	
<b>Total Operating Expenses</b>	<b>1,324,640</b>	
<b>NET OPERATING INCOME</b>	<b>49,861</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				<b>1</b>
Commercial	6	317	938	<b>2</b>
Industrial				<b>3</b>
<b>Total Unmetered Sales to General Customers (460)</b>	<b>6</b>	<b>317</b>	<b>938</b>	
Metered Sales to General Customers (461)				
Residential	4,629	248,333	719,293	<b>4</b>
Commercial	362	82,103	162,855	<b>5</b>
Industrial	32	80,771	73,687	<b>6</b>
<b>Total Metered Sales to General Customers (461)</b>	<b>5,023</b>	<b>411,207</b>	<b>955,835</b>	
Private Fire Protection Service (462)	35		18,390	<b>7</b>
Public Fire Protection Service (463)	1		322,083	<b>8</b>
Other Sales to Public Authorities (464)	45	18,886	39,443	<b>9</b>
Sales to Irrigation Customers (465)	0	0	0	<b>10</b>
Sales for Resale (466)	0	0	0	<b>11</b>
Interdepartmental Sales (467)	6	20,642	28,041	<b>12</b>
<b>Total Sales of Water</b>	<b>5,116</b>	<b>451,052</b>	<b>1,364,730</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
------------------------------------	--	--	-------------------------------

NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	322,083	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>322,083</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,963	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>2,963</b>	
<b>Miscellaneous Service Revenues (471):</b>		
RECONNECTION CHARGES	339	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>339</b>	
<b>Rents from Water Property (472):</b>		
NONE	0	8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	6,441	10
<b>Other (specify):</b>		
WELL OPERATION PERMIT FEES & MISCELLANEOUS BILLINGS	28	11
<b>Total Other Water Revenues (474)</b>	<b>6,469</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE	0	12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)	7,231	9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>7,231</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	10,754	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	33,976	17
Pumping Labor and Expenses (624)	15,504	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	4,286	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	7,776	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	217	25
<b>Total Pumping Expenses</b>	<b>72,513</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	21,707	26
Chemicals (641)	12,103	27

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	248,450	28
Miscellaneous Expenses (643)	51,412	29
Rents (644)	670	30
Maintenance Supervision and Engineering (650)	2,677	31
Maintenance of Structures and Improvements (651)	26,477	32
Maintenance of Water Treatment Equipment (652)	12,243	33
<b>Total Water Treatment Expenses</b>	<b>375,739</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	10,133	34
Storage Facilities Expenses (661)	7,042	35
Transmission and Distribution Lines Expenses (662)	29,246	36
Meter Expenses (663)	17,048	37
Customer Installations Expenses (664)	1,766	38
Miscellaneous Expenses (665)	45,519	39
Rents (666)	3,010	40
Maintenance Supervision and Engineering (670)	5,417	41
Maintenance of Structures and Improvements (671)	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	2,748	43
Maintenance of Transmission and Distribution Mains (673)	57,716	44
Maintenance of Fire Mains (674)	0	45
Maintenance of Services (675)	43,039	46
Maintenance of Meters (676)	2,615	47
Maintenance of Hydrants (677)	12,082	48
Maintenance of Miscellaneous Plant (678)	0	49
<b>Total Transmission and Distribution Expenses</b>	<b>237,381</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	846	50
Meter Reading Labor (902)	9,816	51
Customer Records and Collection Expenses (903)	48,104	52
Uncollectible Accounts (904)	1,762	53



**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)	0	54
<b>Total Customer Accounts Expenses</b>	<b>60,528</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)	0	55
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	63,327	56
Office Supplies and Expenses (921)	29,366	57
Administrative Expenses Transferred--Credit (922)	0	58
Outside Services Employed (923)	15,451	59
Property Insurance (924)	3,822	60
Injuries and Damages (925)	18,842	61
Employee Pensions and Benefits (926)	124,178	62
Regulatory Commission Expenses (928)	0	63
Duplicate Charges--Credit (929)	14,864	64
Miscellaneous General Expenses (930)	11,954	65
Rents (931)	4,245	66
Maintenance of General Plant (932)	77	67
<b>Total Administrative and General Expenses</b>	<b>256,398</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,009,790</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		144,134	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		8,978	<b>2</b>
<b>Net property tax equivalent</b>		<b>135,156</b>	
Social Security		31,373	<b>3</b>
PSC Remainder Assessment		4,240	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>170,769</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.190000				3
County tax rate	mills		5.323000				4
Local tax rate	mills		6.122000				5
School tax rate	mills		8.730000				6
Voc. school tax rate	mills		1.540000				7
Other tax rate - Local	mills		1.251000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>23.156000</b>				10
Less: state credit	mills		1.549000				11
<b>Net tax rate</b>	mills		<b>21.607000</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.122000</b>				14
<b>Combined School Tax Rate</b>	mills		<b>10.270000</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>1.251000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>17.643000</b>				17
<b>Total Tax Rate</b>	mills		<b>23.156000</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.761919</b>				19
<b>Total tax net of state credit</b>	mills		<b>21.607000</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>16.462787</b>				21
Utility Plant, Jan. 1	\$	<b>7,256,433</b>	7,256,433				22
Materials & Supplies	\$	<b>120,730</b>	120,730				23
<b>Subtotal</b>	\$	<b>7,377,163</b>	<b>7,377,163</b>				24
Less: Plant Outside Limits	\$	<b>243,265</b>	243,265				25
<b>Taxable Assets</b>	\$	<b>7,133,898</b>	<b>7,133,898</b>				26
Assessment Ratio	dec.		1.053010				27
<b>Assessed Value</b>	\$	<b>7,512,066</b>	<b>7,512,066</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>16.462787</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>123,670</b>	<b>123,670</b>				30
Tax Equivalent per 1994 PSC Report	\$	144,134					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	144,134					32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>144,134</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	160,767		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>160,767</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	65,460		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	196,190	31,060	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	54,911		20
<b>Total Pumping Plant</b>	<b>316,561</b>	<b>31,060</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	346,728		22
Water Treatment Equipment (332)	621,078	6,908	23
<b>Total Water Treatment Plant</b>	<b>967,806</b>	<b>6,908</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	10,697		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			160,767	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>160,767</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			65,460	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			227,250	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			54,911	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>347,621</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			346,728	22
Water Treatment Equipment (332)			627,986	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>974,714</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			10,697	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	252,387		26
Transmission and Distribution Mains (343)	3,641,911	71,684	27
Fire Mains (344)	0		28
Services (345)	564,780	15,561	29
Meters (346)	444,000	32,299	30
Hydrants (348)	408,414	19,319	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>5,322,189</b>	<b>138,863</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	18,937		35
Computer Equipment (391.1)	11,142		36
Transportation Equipment (392)	127,587		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	106,457	25,794	39
Laboratory Equipment (395)	29,113	2,822	40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	195,874		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>489,110</b>	<b>28,616</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,256,433</b>	<b>205,447</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>7,256,433</b>	<b>205,447</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			252,387 26
Transmission and Distribution Mains (343)			3,713,595 27
Fire Mains (344)			0 28
Services (345)	1,724		578,617 29
Meters (346)	24,798		451,501 30
Hydrants (348)	689		427,044 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>27,211</b>	<b>0</b>	<b>5,433,841</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			18,937 35
Computer Equipment (391.1)			11,142 36
Transportation Equipment (392)			127,587 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			132,251 39
Laboratory Equipment (395)			31,935 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			195,874 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>517,726</b>
<b>Total utility plant in service directly assignable</b>	<b>27,211</b>	<b>0</b>	<b>7,434,669</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>27,211</b>	<b>0</b>	<b>7,434,669</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			<b>1</b>
Collecting and Impounding Reservoirs (312)	0			<b>2</b>
Lake, River and Other Intakes (313)	126,705	1.67%	2,685	<b>3</b>
Wells and Springs (314)	0			<b>4</b>
Infiltration Galleries and Tunnels (315)	0			<b>5</b>
Supply Mains (316)	0			<b>6</b>
Other Water Source Plant (317)	0			<b>7</b>
<b>Total Source of Supply Plant</b>	<b>126,705</b>		<b>2,685</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	36,748	2.43%	1,590	<b>8</b>
Boiler Plant Equipment (322)	0			<b>9</b>
Other Power Production Equipment (323)	0			<b>10</b>
Steam Pumping Equipment (324)	0			<b>11</b>
Electric Pumping Equipment (325)	81,279	4.42%	9,357	<b>12</b>
Diesel Pumping Equipment (326)	0			<b>13</b>
Hydraulic Pumping Equipment (327)	0			<b>14</b>
Other Pumping Equipment (328)	18,793	4.29%	2,356	<b>15</b>
<b>Total Pumping Plant</b>	<b>136,820</b>		<b>13,303</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	251,109	2.50%	8,668	<b>16</b>
Water Treatment Equipment (332)	346,815	3.24%	20,234	<b>17</b>
<b>Total Water Treatment Plant</b>	<b>597,924</b>		<b>28,902</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			<b>18</b>
Distribution Reservoirs and Standpipes (342)	213,504	1.86%	4,695	<b>19</b>
Transmission and Distribution Mains (343)	553,858	0.93%	34,200	<b>20</b>
Fire Mains (344)	0			<b>21</b>
Services (345)	223,827	2.09%	11,947	<b>22</b>
Meters (346)	257,701	5.00%	22,386	<b>23</b>
Hydrants (348)	113,710	1.59%	6,641	<b>24</b>
Other Transmission and Distribution Plant (349)	0			<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b>1,362,600</b>		<b>79,869</b>	



# ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313		0	0	0	129,390	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	129,390	
321		0	0	0	38,338	8
322					0	9
323					0	10
324					0	11
325		0	0	0	90,636	12
326					0	13
327					0	14
328		0	0	0	21,149	15
	0	0	0	0	150,123	
331		0	0	0	259,777	16
332		0	0	0	367,049	17
	0	0	0	0	626,826	
341					0	18
342		0	0	0	218,199	19
343		0	0	0	588,058	20
344					0	21
345	1,724	814	0	0	233,236	22
346	24,798	0	843	0	256,132	23
348	689	249	0	0	119,413	24
349					0	25
	27,211	1,063	843	0	1,415,038	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			<b>26</b>
Office Furniture and Equipment (391)	17,022	5.88%	1,113	<b>27</b>
Computer Equipment (391.1)	0	25.00%	2,786	<b>28</b>
Transportation Equipment (392)	58,352	10.56%	13,473	<b>29</b>
Stores Equipment (393)	0			<b>30</b>
Tools, Shop and Garage Equipment (394)	71,924	5.88%	7,017	<b>31</b>
Laboratory Equipment (395)	22,495	5.88%	1,795	<b>32</b>
Power Operated Equipment (396)	0			<b>33</b>
Communication Equipment (397)	86,827	9.09%	17,805	<b>34</b>
SCADA Equipment (397.1)	0			<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>256,620</b>		<b>43,989</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,480,669</b>		<b>168,748</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>2,480,669</b>		 <b>168,748</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391		0	0	0	18,135	27
391.1		0	0	0	2,786	28
392		0	1,749	0	73,574	29
393					0	30
394		0	0	0	78,941	31
395		0	0	0	24,290	32
396					0	33
397		0	0	0	104,632	34
397.1					0	35
398					0	36
399					0	37
	0	0	1,749	0	302,358	
	27,211	1,063	2,592	0	2,623,735	
					0	38
	27,211	1,063	2,592	0	2,623,735	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		37,542		37,542	1
February		31,062		31,062	2
March		35,568		35,568	3
April		34,825		34,825	4
May		42,782		42,782	5
June		41,096		41,096	6
July		44,940		44,940	7
August		44,752		44,752	8
September		45,717		45,717	9
October		36,767		36,767	10
November		36,152		36,152	11
December		35,707		35,707	12
<b>Total for year</b>	<b>0</b>	<b>466,910</b>	<b>0</b>	<b>466,910</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				4,510	13
Less: Other utility use				10,934	14
Other utility use explanation:					15
4,510,000 GALLONS USED FOR WASH WATER AT FILTER PLANT					
10,934,000 GALLONS USED FOR FLUSHING MAINS, HYDRANTS, ELEVATED STORAGE TANK					
Water pumped into distribution system				451,466	16
Less: Water sold				451,052	17
Losses and unaccounted for				414	18
Percent unaccounted for to the nearest whole percent (%)				0%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				2,192	21
Date of maximum: 7/30/1999					22
Cause of maximum:					23
NORMAL OPERATIONS DUE TO HOT AND DRY SUMMER.					
Minimum gallons pumped by all methods in any one day during reporting year				961	24
Date of minimum: 5/9/1999					25
Total KWH used for pumping for the year				378,500	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>
-------------------------	--	----------------------------------	--	---	--

NONE

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Intakes</b>			
		<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>	
LAKE MICHIGAN	1	6,126	33	24	1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	CW1	CW2	CW3	<b>1</b>
Location	CLEAR WELL	CLEAR WELL	CLEAR WELL	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	AURORA	AURORA	AURORA	<b>5</b>
Year Installed	1988	1992	1988	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	500	400	500	<b>8</b>
Pump Motor or Standby Engine Mfr	SIEMENS	US MOTORS	SIEMENS	<b>9</b>
Year Installed	1988	1992	1988	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	40	30	60	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	CW4	CW5	CW6	<b>14</b>
Location	CLEAR WELL	CLEAR WELL	CLEAR WELL	<b>15</b>
Purpose	P	P	P	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	AURORA	ALLIS CHALMERS	ALLIS CHALMERS	<b>18</b>
Year Installed	1992	1963	1963	<b>19</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>20</b>
Actual Capacity (gpm)	1,225	1,950	1,950	<b>21</b>
Pump Motor or Standby Engine Mfr	US MOTORS	ALLIS CHALMERS	ALLIS CHALMERS	<b>22</b>
Year Installed	1992	1963	1963	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	75	100	100	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	F1	F2	F3	<b>1</b>
Location	FILTER	FILTER	FILTER	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	T	T	T	<b>4</b>
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	ALLIS CHALMERS	<b>5</b>
Year Installed	1954	1936	1936	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	1,950	1,100	1,100	<b>8</b>
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	ALLIS CHALMERS	ALLIS CHALMERS	<b>9</b>
Year Installed	1954	1936	1936	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	20	10	10	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	F4	R7	R8	<b>14</b>
Location	FILTER	RESERVOIR	RESERVOIR	<b>15</b>
Purpose	P	S	S	<b>16</b>
Destination	T	D	D	<b>17</b>
Pump Manufacturer	ALLIS CHALMERS	US PUMP	US PUMP	<b>18</b>
Year Installed	1938	1963	1963	<b>19</b>
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	1,100	900	1,500	<b>21</b>
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	RELIANCE	WAUKESHA	<b>22</b>
Year Installed	1938	1963	1963	<b>23</b>
Type	ELECTRIC	ELECTRIC	NATURAL GAS	<b>24</b>
Horsepower	10	40	85	<b>25</b>



**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	R9			<b>1</b>
Location	RESERVOIR			<b>2</b>
Purpose	P			<b>3</b>
Destination	D			<b>4</b>
Pump Manufacturer	GOULDS			<b>5</b>
Year Installed	1998			<b>6</b>
Type	VERTICAL TURBINE			<b>7</b>
Actual Capacity (gpm)	700			<b>8</b>
Pump Motor or Standby Engine Mfr	US MOTORS			<b>9</b> <b>10</b>
Year Installed	1998			<b>11</b>
Type	ELECTRIC			<b>12</b>
Horsepower	50			<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b> <b>23</b>
Year Installed				<b>24</b>
Type				<b>25</b>
Horsepower				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	EASTSIDE	NORTHEND	SOUTHSIDE	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	<b>4</b>
Year constructed	1936	1963	1939	<b>5</b>
				<b>6</b>
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	<b>7</b>
				<b>8</b>
Elevation difference in feet (See Headnote 3.)	128	0	128	<b>9</b>
				<b>10</b>
Total capacity in gallons	500,000	2,000,000	500,000	<b>11</b>
				<b>12</b>
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)		GAS		<b>14</b>
				<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)		OTHER		<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)		GRAVITY		<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		4.0000		<b>20</b>
				<b>21</b>
Is a corrosion control chemical used (yes, no)?		Y		<b>22</b>
				<b>23</b>
Is water fluoridated (yes, no)?		Y		<b>24</b>
				<b>25</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	475	0	0	0	475	1
M	D	4.000	32,925	0	0	0	32,925	2
M	D	6.000	209,732	66	0	0	209,798	3
M	D	8.000	42,053	300	0	0	42,353	4
M	D	10.000	21,141	0	0	0	21,141	5
M	D	12.000	46,779	0	0	0	46,779	6
M	T	12.000	11,108	0	0	0	11,108	7
M	D	14.000	1,345	3,141	0	0	4,486	8
Total Within Municipality			365,558	3,507	0	0	369,065	
Total Utility			365,558	3,507	0	0	369,065	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	2,953	0	1	0	2,952		1
M	0.750	1,643	0	7	0	1,636		2
M	1.000	788	38	0	0	826		3
L	1.000	35	0	0	0	35		4
M	1.250	1	0	0	0	1		5
L	1.250	3	0	0	0	3		6
M	1.500	54	0	0	0	54		7
M	2.000	51	1	0	0	52		8
L	2.000	12	0	0	0	12		9
M	3.000	1	0	0	0	1		10
M	4.000	57	0	0	0	57		11
M	6.000	19	0	0	0	19		12
M	8.000	21	0	0	0	21		13
M	10.000	2	0	0	0	2		14
<b>Total Utility</b>		<b>5,640</b>	<b>39</b>	<b>8</b>	<b>0</b>	<b>5,671</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	5,472	245	369	0	5,348	742	1
1.000	159	0	2	0	157	13	2
1.500	40	0	1	0	39	0	3
2.000	78	3	7	0	74	10	4
3.000	17	1	3	0	15	4	5
4.000	11	0	1	0	10	1	6
6.000	0	1	0	0	1	1	7
<b>Total:</b>	<b>5,777</b>	<b>250</b>	<b>383</b>	<b>0</b>	<b>5,644</b>	<b>771</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	4,620	221	8	10	2	487	5,348	1
1.000	16	74	6	5	1	55	157	2
1.500	0	25	1	4	0	9	39	3
2.000	1	35	8	19	2	9	74	4
3.000	0	5	5	2	1	2	15	5
4.000	0	0	4	4	0	2	10	6
6.000	0	1	0	0	0	0	1	7
<b>Total:</b>	<b>4,637</b>	<b>361</b>	<b>32</b>	<b>44</b>	<b>6</b>	<b>564</b>	<b>5,644</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	592	10	2		600	2
<b>Total Fire Hydrants</b>	<b>592</b>	<b>10</b>	<b>2</b>	<b>0</b>	<b>600</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	598
Number of distribution system valves end of year:	964
Number of distribution valves operated during year:	163

---

## WATER OPERATING SECTION FOOTNOTES

---

### Water Operation & Maintenance Expenses (Page W-05)

Increases in Operation Labor and Expenses (642), Miscellaneous Expenses (643), Maintenance of Transmission and Distribution Mains (673), Customer Records and Collection Expenses (903), and Employee Pensions and Benefits (926) are largely attributable to increases in wages due to the settlement of Local 76's contract and back-pay being paid out in 1999 covering the years 1997, 1998 and a portion of 1999.

Also, an increase in other services for Maintenance of Transmission and Distribution mains was realized due to other contractors being hired for the excavation and repair of water mains.

---

### Property Tax Equivalent (Water) (Page W-07)

Under "Other Tax - Local", 1.132000 represent Library Tax plus .119000 represents Tax Incremental District.

---

### Water Mains (Page W-17)

Paid through assessment by the municipality against the abutting property using the procedure set forth under Section 66.60 of the Wisconsin Statutes.

---

### Water Services (Page W-18)

The initial water service lateral will be installed from the main through the curb stop and box by the utility, for which there will be a charge as follows: 3/4" and 1" copper \$725 plus anything over \$1,268.75; larger services at actual cost.

---

### Hydrants and Distribution System Valves (Page W-20)

During 1999, the Water Utility exercised and turned 163 valves which is not half of the PSC required program. Since alot of the valves throughout the City are from the 1920' - 1940's they require more time on each valve. Since the utility is being more careful, they have been able to keep breakage to a minimum. They are now changing the valves that they find broken as they find them rather than making a list and getting back to them later.

---

**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	4,794,220	1
<b>Total Sales of Electricity</b>	<b>4,794,220</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	9,702	2
Miscellaneous Service Revenues (451)	2,141	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	110,007	5
Interdepartmental Rents (455)	7,925	6
Other Electric Revenues (456)	(20)	7
<b>Total Other Operating Revenues</b>	<b>129,755</b>	
<b>Total Operating Revenues</b>	<b>4,923,975</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-557)	3,468,632	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	389,710	10
Customer Accounts Expenses (901-905)	147,265	11
Sales Expenses (911-916)	0	12
Administrative and General Expenses (920-932)	343,010	13
<b>Total Operation and Maintenance Expenses</b>	<b>4,348,617</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	232,640	14
Amortization Expense (404-407)	9,611	15
Taxes (408)	193,529	16
<b>Total Other Expenses</b>	<b>435,780</b>	
<b>Total Operating Expenses</b>	<b>4,784,397</b>	
<b>NET OPERATING INCOME</b>	<b>139,578</b>	



**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	9,702	1
<b>Other (specify):</b>		
NONE	0	2
<b>Total Forfeited Discounts (450)</b>	<b>9,702</b>	
<b>Miscellaneous Service Revenues (451):</b>		
CHARGES FOR RECONNECTING SERVICE, NSF CHECK CHARGES	2,141	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>2,141</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE	0	4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
USED BY MUNICIPALITY	2,816	5
USED BY GENERAL TELEPHONE	12,626	6
USED BY CATV	92,449	7
USED BY HAMILTON	2,116	8
<b>Total Rent from Electric Property (454)</b>	<b>110,007</b>	
<b>Interdepartmental Rents (455):</b>		
USED BY WATER UTILITY	7,925	9
<b>Total Interdepartmental Rents (455)</b>	<b>7,925</b>	
<b>Other Electric Revenues (456):</b>		
FEE FROM WISCONSIN SALES TAX	(20)	10
<b>Total Other Electric Revenues (456)</b>	<b>(20)</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (500)	0	1
Fuel (501)	0	2
Steam Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Electric Expenses (505)	0	6
Miscellaneous Steam Power Expenses (506)	0	7
Rents (507)	0	8
Maintenance Supervision and Engineering (510)	0	9
Maintenance of Structures (511)	0	10
Maintenance of Boiler Plant (512)	0	11
Maintenance of Electric Plant (513)	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	13
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (535)	0	14
Water for Power (536)	0	15
Hydraulic Expenses (537)	0	16
Electric Expenses (538)	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	18
Rents (540)	0	19
Maintenance Supervision and Engineering (541)	0	20
Maintenance of Structures (542)	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	22
Maintenance of Electric Plant (544)	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	24
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (546)	0	25
Fuel (547)	0	26
Generation Expenses (548)	0	27

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>OTHER POWER GENERATION EXPENSES</b>		
Miscellaneous Other Power Generation Expenses (549)	0	28
Rents (550)	0	29
Maintenance Supervision and Engineering (551)	0	30
Maintenance of Structures (552)	0	31
Maintenance of Generating and Electric Plant (553)	0	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0	33
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (555)	3,468,632	34
System Control and Load Dispatching (556)	0	35
Other Expenses (557)	0	36
<b>Total Other Power Supply Expenses</b>	<b>3,468,632</b>	
<b>Total Power Production Expenses</b>	<b>3,468,632</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Engineering (560)	0	37
Load Dispatching (561)	0	38
Station Expenses (562)	0	39
Overhead Line Expenses (563)	0	40
Underground Line Expenses (564)	0	41
Miscellaneous Transmission Expenses (566)	0	42
Rents (567)	0	43
Maintenance Supervision and Engineering (568)	0	44
Maintenance of Structures (569)	0	45
Maintenance of Station Equipment (570)	0	46
Maintenance of Overhead Lines (571)	0	47
Maintenance of Underground Lines (572)	0	48
Maintenance of Miscellaneous Transmission Plant (573)	0	49
<b>Total Transmission Expenses</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (580)	8,189	50

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>DISTRIBUTION EXPENSES</b>		
Load Dispatching (581)	0	51
Station Expenses (582)	46,934	52
Overhead Line Expenses (583)	21,303	53
Underground Line Expenses (584)	38,922	54
Street Lighting and Signal System Expenses (585)	2,709	55
Meter Expenses (586)	39,214	56
Customer Installations Expenses (587)	3,371	57
Miscellaneous Distribution Expenses (588)	117,284	58
Rents (589)	7,897	59
Maintenance Supervision and Engineering (590)	8,689	60
Maintenance of Structures (591)	0	61
Maintenance of Station Equipment (592)	40,195	62
Maintenance of Overhead Lines (593)	35,526	63
Maintenance of Underground Lines (594)	4,889	64
Maintenance of Line Transformers (595)	1,727	65
Maintenance of Street Lighting and Signal Systems (596)	11,164	66
Maintenance of Meters (597)	0	67
Maintenance of Miscellaneous Distribution Plant (598)	1,697	68
<b>Total Distribution Expenses</b>	<b>389,710</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	2,679	69
Meter Reading Expenses (902)	29,085	70
Customer Records and Collection Expenses (903)	110,795	71
Uncollectible Accounts (904)	4,706	72
Miscellaneous Customer Accounts Expenses (905)	0	73
<b>Total Customer Accounts Expenses</b>	<b>147,265</b>	
<b>SALES EXPENSES</b>		
Supervision (911)	0	74
Demonstrating and Selling Expenses (912)	0	75
Advertising Expenses (913)	0	76

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SALES EXPENSES</b>		
Miscellaneous Sales Expenses (916)	0	77
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	67,638	78
Office Supplies and Expenses (921)	42,860	79
Administrative Expenses Transferred -- Credit (922)	0	80
Outside Services Employed (923)	21,057	81
Property Insurance (924)	124	82
Injuries and Damages (925)	17,603	83
Employee Pensions and Benefits (926)	146,545	84
Regulatory Commission Expenses (928)	0	85
Duplicate Charges -- Credit (929)	0	86
Miscellaneous General Expenses (930)	39,337	87
Rents (931)	0	88
Maintenance of General Plant (932)	7,846	89
<b>Total Administrative and General Expenses</b>	<b>343,010</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>4,348,617</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		153,107	<b>1</b>
Social Security		36,364	<b>2</b>
Wisconsin Gross Receipts Tax		298	<b>3</b>
PSC Remainder Assessment		3,760	<b>4</b>
Other (specify): NONE		0	<b>5</b>
<b>Total tax expense</b>		<b>193,529</b>	

**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.190000				3
County tax rate	mills		5.323000				4
Local tax rate	mills		6.122000				5
School tax rate	mills		8.730000				6
Voc. school tax rate	mills		1.540000				7
Other tax rate - Local	mills		1.251000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>23.156000</b>				10
Less: state credit	mills		1.549000				11
<b>Net tax rate</b>	mills		<b>21.607000</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.122000</b>				14
<b>Combined School Tax Rate</b>	mills		<b>10.270000</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>1.251000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>17.643000</b>				17
<b>Total Tax Rate</b>	mills		<b>23.156000</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.761919</b>				19
<b>Total tax net of state credit</b>	mills		<b>21.607000</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>16.462787</b>				21
Utility Plant, Jan. 1	\$	<b>7,088,905</b>	7,088,905				22
Materials & Supplies	\$	<b>518,361</b>	518,361				23
<b>Subtotal</b>	\$	<b>7,607,266</b>	<b>7,607,266</b>				24
Less: Plant Outside Limits	\$	<b>54,079</b>	54,079				25
<b>Taxable Assets</b>	\$	<b>7,553,187</b>	<b>7,553,187</b>				26
Assessment Ratio	dec.		1.053010				27
<b>Assessed Value</b>	\$	<b>7,953,581</b>	<b>7,953,581</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>16.462787</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>130,938</b>	<b>130,938</b>				30
Tax Equivalent per 1994 PSC Report	\$	153,107					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$	153,107					32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>153,107</b>					34

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>INTANGIBLE PLANT</b>		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>		
Land and Land Rights (350)	0	25



**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	13,935		34
Structures and Improvements (361)	0		35
Station Equipment (362)	512,509		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	963,770	46,339	38
Overhead Conductors and Devices (365)	1,082,286	55,981	39
Underground Conduit (366)	331,801	29,274	40
Underground Conductors and Devices (367)	390,858	52,114	41
Line Transformers (368)	1,185,855	105,853	42
Services (369)	512,813	33,677	43
Meters (370)	400,548	3,534	44
Installations on Customers' Premises (371)	20,381	6,215	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	523,563	14,803	47
<b>Total Distribution Plant</b>	<b>5,938,319</b>	<b>347,790</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	11,331		48
Structures and Improvements (390)	276,944		49
Office Furniture and Equipment (391)	99,132	1,621	50
Computer Equipment (391.1)	69,355	4,591	51
Transportation Equipment (392)	480,503	47,540	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	155,777	7,374	54
Laboratory Equipment (395)	34,888		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	22,656	1,639	57

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			13,935 34
Structures and Improvements (361)			0 35
Station Equipment (362)			512,509 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	7,580		1,002,529 38
Overhead Conductors and Devices (365)	8,622		1,129,645 39
Underground Conduit (366)			361,075 40
Underground Conductors and Devices (367)	534		442,438 41
Line Transformers (368)	85		1,291,623 42
Services (369)	3,207		543,283 43
Meters (370)	928		403,154 44
Installations on Customers' Premises (371)	998		25,598 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	4,462		533,904 47
<b>Total Distribution Plant</b>	<b>26,416</b>	<b>0</b>	<b>6,259,693</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			11,331 48
Structures and Improvements (390)			276,944 49
Office Furniture and Equipment (391)			100,753 50
Computer Equipment (391.1)			73,946 51
Transportation Equipment (392)			528,043 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			163,151 54
Laboratory Equipment (395)			34,888 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			24,295 57

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>1,150,586</b>	<b>62,765</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,088,905</b>	<b>410,555</b>	
 Common Utility Plant Allocated to Electric Department	 0		 60
 <b>Total utility plant in service</b>	 <b>7,088,905</b>	 <b>410,555</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>1,213,351</b>
<b>Total utility plant in service directly assignable</b>	<b>26,416</b>	<b>0</b>	<b>7,473,044</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>26,416</b>	<b>0</b>	<b>7,473,044</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>
<b>STEAM PRODUCTION PLANT</b>			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			<b>26</b>
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	0			<b>27</b>
Station Equipment (362)	450,345	2.63%	13,479	<b>28</b>
Storage Battery Equipment (363)	0			<b>29</b>
Poles, Towers and Fixtures (364)	479,486	3.14%	30,859	<b>30</b>
Overhead Conductors and Devices (365)	364,323	2.94%	32,138	<b>31</b>
Underground Conduit (366)	222,387	2.50%	8,661	<b>32</b>
Underground Conductors and Devices (367)	163,135	3.33%	13,869	<b>33</b>
Line Transformers (368)	578,456	3.17%	39,645	<b>34</b>
Services (369)	308,709	3.67%	19,372	<b>35</b>
Meters (370)	246,756	3.33%	13,376	<b>36</b>
Installations on Customers' Premises (371)	1,888	5.00%	1,149	<b>37</b>
Leased Property on Customers' Premises (372)	0			<b>38</b>
Street Lighting and Signal Systems (373)	90,011	4.35%	22,991	<b>39</b>
<b>Total Distribution Plant</b>	<b>2,905,496</b>		<b>195,539</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	144,770	2.33%	6,453	<b>40</b>
Office Furniture and Equipment (391)	140,814	11.88%	20,377	<b>41</b>
Computer Equipment (391.1)	0			<b>42</b>
Transportation Equipment (392)	248,107	7.73%	38,964	<b>43</b>
Stores Equipment (393)	3,606	5.00%	0	<b>44</b>
Tools, Shop and Garage Equipment (394)	44,628	4.55%	7,253	<b>45</b>
Laboratory Equipment (395)	18,314	4.17%	1,455	<b>46</b>
Power Operated Equipment (396)	0			<b>47</b>
Communication Equipment (397)	25,590	6.67%	1,565	<b>48</b>
Miscellaneous Equipment (398)	0			<b>49</b>
Other Tangible Property (399)	0			<b>50</b>
<b>Total General Plant</b>	<b>625,829</b>		<b>76,067</b>	
<b>Total accum. prov. directly assignable</b>	<b>3,531,325</b>		<b>271,606</b>	



# ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					0	27
362					463,824	28
363					0	29
364	7,580	13,792	1,857	0	490,830	30
365	8,622	10,503	2,818	0	380,154	31
366		958	0	0	230,090	32
367	534	2,072	0	0	174,398	33
368	85	0	0	0	618,016	34
369	3,207	4,777	0	0	320,097	35
370	928	0	124	0	259,328	36
371	998	171	560	0	2,428	37
372					0	38
373	4,462	1,793	1,352	0	108,099	39
	26,416	34,066	6,711	0	3,047,264	
390		0	0	0	151,223	40
391		0	0	0	161,191	41
391.1					0	42
392		0	0	0	287,071	43
393		0	0	0	3,606	44
394		0	0	0	51,881	45
395		0	0	0	19,769	46
396					0	47
397		0	0	0	27,155	48
398					0	49
399					0	50
	0	0	0	0	701,896	
	26,416	34,066	6,711	0	3,749,160	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<b><u>3,531,325</u></b>		<b><u>271,606</u></b>

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	26,416	34,066	6,711	0	3,749,160

**TRANSMISSION AND DISTRIBUTION LINES**

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)	0.00	10.50	<b>1</b>
7.2/12.5 kV (12kV)			<b>2</b>
14.4/24.9 kV (25kV)			<b>3</b>
<b>Other:</b>			
7.6/13.2 (13 KV)	0.00	70.25	<b>4</b>
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)			<b>5</b>
7.2/12.5 kV (12kV)			<b>6</b>
14.4/24.9 kV (25kV)			<b>7</b>
<b>Other:</b>			
7.6/13.2 (13 KV)	0.00	3.30	<b>8</b>
<b>Transmission System</b>			
34.5 kV			<b>9</b>
69 kV			<b>10</b>
115 kV			<b>11</b>
138 kV			<b>12</b>
<b>Other:</b>			
NONE			<b>13</b>

**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
<b>Total</b>	<b>0</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
<b>Total</b>	<b>0</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm	23	12
<b>Total</b>	<b>23</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>23</b>	<b>14</b>

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	16	Monday	01/11/1999	11:00	8,409	1
February	02	15	Monday	02/08/1999	11:00	7,304	2
March	03	15	Tuesday	03/09/1999	11:00	7,801	3
April	04	14	Thursday	04/22/1999	12:00	7,097	4
May	05	14	Wednesday	05/12/1999	11:00	7,039	5
June	06	15	Thursday	06/24/1999	14:00	7,453	6
July	07	18	Thursday	07/29/1999	15:00	8,674	7
August	08	16	Friday	08/27/1999	14:00	8,286	8
September	09	16	Thursday	09/02/1999	14:00	7,406	9
October	10	13	Monday	10/18/1999	11:00	7,323	10
November	11	15	Monday	11/29/1999	18:00	7,336	11
December	12	17	Tuesday	12/21/1999	18:00	8,220	12
<b>Total</b>		<b>184</b>				<b>92,348</b>	

**System Name** COLUMBUS ST SUBSTATION

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	WISCONSIN PUBLIC POWER INC. SYSTEM

**ELECTRIC ENERGY ACCOUNT**

<b>Particulars (a)</b>		<b>kWh (000's) (b)</b>	
<b>Source of Energy</b>			
<b>Generation (excluding Station Use):</b>			
Fossil Steam		0	1
Nuclear Steam		0	2
Hydraulic		0	3
Internal Combustion Turbine		0	4
Internal Combustion Reciprocating		0	5
Non-Conventional (wind, photovoltaic, etc.)		0	6
<b>Total Generation</b>		<b>0</b>	<b>7</b>
Purchases		92,348	8
Interchanges:	In (gross)	0	9
	Out (gross)	0	10
	Net	<b>0</b>	<b>11</b>
Transmission for/by others (wheeling):	Received	0	12
	Delivered	0	13
	Net	<b>0</b>	<b>14</b>
<b>Total Source of Energy</b>		<b>92,348</b>	<b>15</b>
<b>Disposition of Energy</b>			
Sales to Ultimate Consumers (including interdepartmental sales)		87,300	18
Sales For Resale		0	19
<b>Energy Used by the Company (excluding station use):</b>			<b>20</b>
Electric Utility		13	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		601	22
<b>Total Used by Company</b>		<b>614</b>	<b>23</b>
<b>Total Sold and Used</b>		<b>87,914</b>	<b>24</b>
<b>Energy Losses:</b>			<b>25</b>
Transmission Losses (if applicable)		0	26
Distribution Losses		4,434	27
<b>Total Energy Losses</b>		<b>4,434</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>		<b>4.8014%</b>	<b>29</b>
<b>Total Disposition of Energy</b>		<b>92,348</b>	<b>30</b>

**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
PRIVATE AREA LIGHTING	MS-1	41	140	1
RESIDENTIAL	RG-1	5,479	33,056	2
RURAL RESIDENTIAL	RG-1	19	167	3
<b>Total Sales for Residential Sales</b>		<b>5,539</b>	<b>33,363</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL	CG-1	517	17,699	4
MUNICIPAL COMMERCIAL	CG-1	52	1,788	5
RURAL COMMERCIAL	CG-1	3	2	6
LARGE POWER (100 KW)	CP-1	9	3,943	7
MUNICIPAL LARGE POWER (100 KW)	CP-1	3	1,270	8
LARGE POWER (200 KW)	CP-2	12	12,346	9
MUNICIPAL LARGE POWER (200 KW)	CP-2	5	5,153	10
LARGE POWER (>200 KW)	CP-3	2	10,790	11
INTERDEPARTMENTAL	MP-1	9	155	12
<b>Total Sales for Commercial &amp; Industrial</b>		<b>612</b>	<b>53,146</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	1	791	13
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>1</b>	<b>791</b>	
<b>Sales for Resale</b>				
NONE				14
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>6,152</b>	<b>87,300</b>	



**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		10,424	(377)	10,047	1
		2,154,591	(79,530)	2,075,061	2
		10,368	(422)	9,946	3
<b>0</b>	<b>0</b>	<b>2,175,383</b>	<b>(80,329)</b>	<b>2,095,054</b>	
		939,094	(37,662)	901,432	4
		109,533	(4,452)	105,081	5
		538	(6)	532	6
13,281	11,437	186,218	(9,652)	176,566	7
3,839	3,296	56,334	(2,810)	53,524	8
45,712	44,036	676,878	(32,987)	643,891	9
13,743	14,181	234,089	(12,829)	221,260	10
30,025	31,059	475,187	(27,992)	447,195	11
		29,614	(398)	29,216	12
<b>106,600</b>	<b>104,009</b>	<b>2,707,485</b>	<b>(128,788)</b>	<b>2,578,697</b>	
		122,640	(2,171)	120,469	13
<b>0</b>	<b>0</b>	<b>122,640</b>	<b>(2,171)</b>	<b>120,469</b>	
				0	14
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>106,600</b>	<b>104,009</b>	<b>5,005,508</b>	<b>(211,288)</b>	<b>4,794,220</b>	

**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

<b>Particulars</b>	<b>(b)</b>	<b>(c)</b>	
<b>(a)</b>			
Name of Vendor	WPPI		1
Point of Delivery	COLUMBUS STREET		2
Type of Power Purchased (firm, dump, etc.)	FIRM		3
Voltage at Which Delivered	69000		4
Point of Metering	69000		5
Total of 12 Monthly Maximum Demands -- kW	184,528		6
Average load factor	68.5555%		7
Total Cost of Purchased Power	3,468,632		8
Average cost per kWh	0.0376		9
On-Peak Hours (if applicable)			10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b> <b>Off-peak</b>
January	3,990	4,419	12
February	3,779	3,525	13
March	4,137	3,664	14
April	3,721	3,376	15
May	3,406	3,634	16
June	3,909	3,543	17
July	4,194	4,479	18
August	4,207	4,079	19
September	3,738	3,668	20
October	3,593	3,730	21
November	3,686	3,650	22
December	4,271	3,950	23
<b>Total kWh (000)</b>	<b>46,631</b>	<b>45,717</b>	24
			25
			26
			27
	<b>(d)</b>	<b>(e)</b>	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b> <b>Off-peak</b>
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
<b>Total kWh (000)</b>			52

**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

**PRODUCTION STATISTICS**

<b>Particulars (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>
----------------------------	----------------------	----------------------	----------------------	----------------------

NONE

**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
NONE							
<b>Total</b>							<b>0</b>
							<b>1</b>

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Prime Movers</b>						
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Type (Recip. or Turbine) (d)</b>	<b>Manufacturer (e)</b>	<b>RPM (f)</b>	<b>Rated HP Each Unit (g)</b>
NONE						
<b>Total</b>						<b>0</b>
						<b>1</b>

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated	Rated Unit Capacity		Total Rated	Total
				by Each Unit			Plant	Maximum
				During Yr. (000's) (m)	kW (n)	kVA (o)	Capacity (kW) (p)	Continuous Capacity (kW) (q)
Total				0	0	0	0	0

1

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
NONE	X	1	1	1			
Total							<u><u>0</u></u>
							1

**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		
Total							0	0
								1



**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	COLUMBUS LAKESHORE WEST RIVER					1
Voltage--High Side	69,000	13,200	13,200			2
Voltage--Low Side	13,200	4,160	4,160			3
Num. Main Transformers in Operation	2	1	1			4
Capacity of Transformers in kVA	20,000	6,750	6,750			5
Number of Spare Transformers on Hand	0	0	0			6
15-Minute Maximum Demand in kW	18,265					7
Dt and Hr of Such Maximum Demand	07/29/1999					8
	15:00					9
Kwh Output	92,348					10

**SUBSTATION EQUIPMENT (continued)**

Particulars (g)	Utility Designation					14
	(h)	(i)	(j)	(k)	(l)	15
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

**SUBSTATION EQUIPMENT (continued)**

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						
Voltage--High Side						
Voltage--Low Side						
Num. of Main Transformers in Operation						
Capacity of Transformers in kVA						
Number of Spare Transformers on Hand						
15-Minute Maximum Demand in kW						
Dt and Hr of Such Maximum Demand						
Kwh Output						

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	6,737	1,176	55,704	1
Acquired during year	6	26	5,275	2
<b>Total</b>	<b>6,743</b>	<b>1,202</b>	<b>60,979</b>	<b>3</b>
Retired during year	50	0	0	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>6,693</b>	<b>1,202</b>	<b>60,979</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	6,127	948	42,555	8
In utility's use	9			9
Inactive transformers on system				10
Locked meters on customers' premises	6			11
In stock	551	254	18,424	12
<b>Total end of year</b>	<b>6,693</b>	<b>1,202</b>	<b>60,979</b>	<b>13</b>

**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	100	379	177,326	<b>1</b>
Sodium Vapor	150	334	236,034	<b>2</b>
Sodium Vapor	200	170	160,021	<b>3</b>
Sodium Vapor	250	39	48,779	<b>4</b>
Sodium Vapor	400	1	1,968	<b>5</b>
<b>Total</b>		<b>923</b>	<b>624,128</b>	
<b>Ornamental</b>				
Sodium Vapor	100	12	5,631	<b>6</b>
Sodium Vapor	200	41	38,596	<b>7</b>
Sodium Vapor	250	40	50,028	<b>8</b>
Sodium Vapor	400	37	72,887	<b>9</b>
<b>Total</b>		<b>130</b>	<b>167,142</b>	
<b>Other</b>				
Other	10	40	59,062	<b>10</b>
<b>Total</b>		<b>40</b>	<b>59,062</b>	

---

## ELECTRIC OPERATING SECTION FOOTNOTES

---

### Electric Operation & Maintenance Expenses (Page E-03)

Increases in Miscellaneous Distribution Expense (588), Customer Records and Collection Expenses (903), and Employee Pensions and Benefits (926) are largely attributable to increases in wages due to the settlement of Local 76's contract and back-pay being paid out in 1999 covering the years 1997, 1998 and a portion of 1999.

An increase of in Maintenance of Station Equipment was due to the painting project of our substations.

Increase in Outside Services Employed (923) increased due to other contractors being hired for engineering services and work on major construction projects in the City.

---

### Property Tax Equivalent (Electric) (Page E-05)

Under "Other Tax - Local", 1.132000 represents Library Tax plus .119000 represents Tax Incremental District.

---

### Electric Utility Plant in Service (Page E-06)

The addition to this account is due to the purchase of 27 transformers during 1999 ranging in size from 25 KVA to 1500 KVA. The utility purchased 2 - 1500 KVA transformers, 2 - 1000 KVA transformers, 10 - 25 KVA transformers, 10 - 37.5 KVA transformers, 1 - 150 KVA transformer, and 1 - 500 KVA transformer. Some of these special type transformers were needed due to the construction of a new hospital in Two Rivers.

---

### Accumulated Provision for Depreciation - Electric (Page E-08)

Accumulated Provision for Depreciation - Electric Office Furniture and Equipment: Although the Electric Utility Plant in Service schedule carried the 1998 amounts over into the 391 and 391.1 sub-accounts, the accumulated depreciation depreciation schedule combines everything on one line and compares the accumulated total to the total on line 50 of Schedule E-7. This should combine both line 50 (100,753) + line 51 (73,946) against the total for accumulated depreciation of 161,191.

---

### Substation Equipment (Page E-23)

Value for 15-Minute Maximum Demand in KW on Schedule e-23 should be 18,265. Program prints value as 18,265.00. It should also be noted that value of KWH Output should be 92,348,000 but program prints values as a decimal number that has to be in a range from 0 to 99,999; therefore putting in the 92,348.00 value.

---